IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 26TH OCTOBER 2007 / 4TH KARTHIKA 1929

WP(C).No. 31865 of 2007(R)

PETITIONER:

VEEGA HOLIDAYS & PARKS PVT. LTD.,
PALLIKKARA, KUMARAPURAM P.O.,
KOCHI-683565, REPRESENTED BY ITS DIRECTOR AND GENERAL MANAGER B.JAYARAJ.

BY ADV. SRI.H.RAMANAN
SRI.ALEX N.MATHEW (KOLLAM)
SRI.JAMES JOSE

RESPONDENTS:
----

1. STATE OF KERALA, REPRESENTED BY THE SECRETARY,(MOTOR VEHICLE DEPT), SECRETARIAT, THIRUVANANTHAPURAM.

2. THE REGIONAL TRANSPORT OFFICER(TAXATION) REGIONAL TRANSPORT OFFICE, KAKKANAD, ERNAKULAM.

3. THE REGIONAL PROVIDENT FUND COMMISSIONER, EMPLOYEES PROVIDENT FUND ORGANISATION SUB REGIONAL OFFICE, BHAVISHYANIDHI BHAVAN, KALOOR, KOCHI-683017.

4. KERALA MOTOR TRANSPORT WORKERS WELFARE FUND BOARD, DISTRICT OFFICE, PALARIVATTOM, ERNAKULAM, KOCHI-682025.

BY SRI.S.GOPAKUMAAN NAIR, SC, PF
SRI.P.RAMAKRISHNAN, SC, KMTWF

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 26/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
==========
W.P.(C) NO. 31865 OF 2007 R
==========

Dated this the 26th day of October, 2007

J U D G M E N T

The prayer made in this writ petition is to direct the respondents to accept the Motor Vehicles Tax in respect of the petitioner's vehicles without insisting of a clearance certificate issued by the 4th respondent to the effect that the liability under the Motor Transport Workers Welfare Fund has been discharged by the petitioner.

2. It is the petitioner's contention that they are an establishment covered under the provisions of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 Act. Ext.P1 certificate issued by the EPF Organization is relied on for that purpose. If as a matter of fact, the establishment is covered by E.P.F Act, by virtue of the provisions contained in Section 4 of the Motor Transport Workers Welfare Fund Act, the petitioner is entitled to be exempted from the purview of that Act.

3. This court has also in several cases held that

establishments similar to that of the petitioner are entitled to such exemption.

In that view of the matter, I dispose of this writ petition directing that the 2nd respondent shall accept tax tendered by the petitioner in respect of their vehicles. However, this shall be conditional that the petitioner should produce documents to satisfy the 2nd respondent that amounts that are due to the EPF Organization has been paid upto date.

ANTONY DOMINIC, JUDGE.

Rp